

**Table 1—Major State Tax Collections (Net)**  
**Fiscal Years 1997–1999**

<b>Tax Source</b>	<b>1999<sup>1</sup></b>	<b>% of Total</b>	<b>1998</b>	<b>% of Total</b>	<b>1997</b>	<b>% of Total</b>	<b>% Change 1998–99</b>
<b>Collected by the Division:</b>							
Alcoholic Beverage (General Fund)	\$ 75,975,263	0.5%	\$ 74,851,212	0.5%	\$ 76,111,054	0.5%	1.5%
Business Personal Property (Repealed)	0	0.0	0	0.0	(49,839)	0.0	n/a
Cigarette Corporation:	248,792,715	1.5	326,936,016	2.2	241,841,067	1.6	– 23.9
Corporation Business <sup>2</sup>	1,402,906,622	8.7	1,231,629,172	8.2	1,286,447,475	8.6	13.9
CBT Banks & Financials	61,716,112	0.4	56,234,674	0.4	89,716,792	0.6	9.7
<b>Environmental Taxes:</b>							
Landfill Closure and Contingency	1,575,815	0.0	1,422,263	0.0	1,537,515	0.0	10.8
Litter Control	12,875,607	0.1	14,218,760	0.1	13,429,253	0.1	– 9.4
Public Community Water Systems	3,142,618	0.0	2,938,181	0.0	2,806,747	0.0	7.0
Resource Recovery Invest. (Expired)	0	0.0	0	0.0	922,412	0.0	n/a
Solid Waste Importation (Expired)	0	0.0	0	0.0	608,262	0.0	n/a
Solid Waste Recycling	0	0.0	27,052	0.0	4,224,031	0.0	– 100.0
Solid Waste Services	2,430,120	0.0	2,889,143	0.0	3,067,827	0.0	– 15.9
Spill Compensation	16,124,880	0.1	16,541,266	0.1	16,889,425	0.1	– 2.5
Gross Income	6,323,893,129	39.1	5,590,578,933	37.3	4,825,410,635	32.3	13.1
Insurance Premiums	279,214,205	1.7	294,838,136	2.0	280,746,901	1.9	– 5.3
Miscellaneous Revenues	8,171,705	0.1	1,878,465	0.0	4,520,549	0.0	335.0
Motor Fuels	483,234,076	3.0	476,158,272	3.2	463,020,371	3.1	1.5
Petroleum Products	204,579,336	1.3	197,227,418	1.3	194,355,768	1.3	3.7
Public Utility Excise (State Use)	8,920,114	0.1	9,174,800	0.1	133,958,284	0.9	– 2.8
Public Utility Excise (Mun. Use) (Repealed)	0	0.0	0	0.0	1,001,393,284	6.7	n/a
Railroad Franchise	1,000,100	0.0	933,515	0.0	2,248,326	0.0	7.1
Railroad Property	2,907,664	0.0	2,523,656	0.0	2,539,978	0.0	15.2
<b>Sales:</b>							
Sales and Use	5,054,437,769	31.2	4,766,194,660	31.8	4,415,427,600	29.6	6.0
Atlantic City Lux & Promo (Loc. Use)	25,256,510	0.2	23,861,637	0.2	22,565,169	0.2	5.8
Tobacco Products Wholesale	13,755,468	0.1	11,682,321	0.1	7,744,968	0.1	17.7
Cape May County Tourism (Loc. Use)	2,907,961	0.0	2,834,370	0.0	2,634,307	0.0	2.6
Casino Parking Fee	15,168,542	0.1	15,286,208	0.1	15,947,658	0.1	– 0.8
Savings Institution	17,549,874	0.1	21,083,981	0.1	16,459,890	0.1	– 16.8
Transfer Inheritance and Estate	423,015,329	2.6	337,679,941	2.3	313,447,496	2.1	25.3
<b>Taxes Collected by the Division</b>	<b>\$14,689,551,534</b>	<b>90.7%</b>	<b>\$13,479,624,052</b>	<b>89.9%</b>	<b>\$13,439,973,205</b>	<b>90.0%</b>	<b>9.0</b>
<b>Collected Outside the Division:</b>							
Boxing-Wrestling-TV <sup>3</sup>	\$ 700,000	0.0%	\$ 700,000	0.0%	\$ 726,084	0.0%	0.0
Casino Revenue	324,616,928	2.0	312,734,322	2.1	309,414,622	2.1	3.8
Casino Control	53,690,572	0.3	53,126,718	0.4	50,146,760	0.3	1.1
Lottery	652,342,709	4.0	642,829,785	4.3	650,024,961	4.4	1.5
Motor Fuels Use <sup>4</sup>	0	0.0	0	0.0	1,655,561	0.0	n/a
Motor Vehicle Fees	394,417,040	2.4	435,855,324	2.9	426,214,707	2.9	– 9.5
Outdoor Advertising <sup>3</sup>	740,000	0.0	741,000	0.0	739,945	0.0	– 0.1
Realty Transfer	71,298,780	0.4	63,259,822	0.4	51,882,018	0.3	12.7
<b>Taxes Collected Outside the Division</b>	<b>\$ 1,497,806,029</b>	<b>9.3%</b>	<b>\$ 1,509,246,971</b>	<b>10.1%</b>	<b>\$ 1,490,804,658</b>	<b>10.0%</b>	<b>– 0.8</b>
<b>Total Major State Tax Collections</b>	<b>\$16,187,357,563</b>	<b>100.0%</b>	<b>\$14,988,871,023</b>	<b>100.0%</b>	<b>\$14,930,777,863</b>	<b>100.0%</b>	<b>8.0%</b>

<sup>1</sup>The 1999 figures are subject to adjustment.<sup>2</sup>Includes Corporation Income Tax.<sup>3</sup>The figures for 1999 are estimated.<sup>4</sup>No longer reported separately.

Some numbers for prior years are revised.

**Totals may not add due to independent rounding.**

## Statutory Responsibilities

Responsibilities of the Division of Taxation arise under the following statutory provisions:

<b>Tax</b>	<b>N.J.S.A. Citation</b>	<b>Tax</b>	<b>N.J.S.A. Citation</b>
Alcoholic Beverage Tax .....	54:41-1 <i>et seq.</i>	Motor Fuels Tax .....	54:39-1 <i>et seq.</i>
Atlantic City Casino Parking Fee .....	5:12-173.1 to 173.5	NJ SAVER Rebate .....	54:4-8.58a and 54:4-8.58b
Atlantic City Luxury Sales Tax .....	40:48-8-15 <i>et seq.</i> 54:32B-24.1 <i>et seq.</i>	Petroleum Products Gross Receipts Tax .....	54:15B-1 <i>et seq.</i>
Atlantic City Tourism Promotional Fee .....	40:48-8.45 <i>et seq.</i>	Property Tax Reimbursement....	54:4-8.67 <i>et seq.</i>
Cape May County Tourism Sales Tax .....	40:54D-1 to 10	Public Community Water System Tax .....	58:12A-1 <i>et seq.</i>
Cigarette Tax .....	54:40A-1 <i>et seq.</i> 56:7-18 <i>et seq.</i>	Public Utility Taxes: Public Utility Excise Taxes .	54:30A-49 <i>et seq.</i>
Corporation Business (Net Income and Net Worth) Tax .....	54:10A-1 <i>et seq.</i>	Railroad Franchise Tax .....	54:29A-1 <i>et seq.</i>
CBT Banking Corporation ....	54:10A-1 <i>et seq.</i>	Railroad Property Tax .....	54:29A-1 <i>et seq.</i>
CBT Financial Corporation ...	54:10A-1 <i>et seq.</i>	Realty Transfer Fee .....	46:15-5 <i>et seq.</i>
Corporation Income Tax .....	54:10E-1 <i>et seq.</i>	Resource Recovery Investment Tax .....	13:1E-1 <i>et seq.</i>
Gross Income Tax .....	54A:1-1 <i>et seq.</i>	Sales and Use Tax .....	54:32B-1 <i>et seq.</i>
Homestead Rebate .....	54:4-8.57 <i>et seq.</i>	Savings Institution Tax .....	54:10D-1 <i>et seq.</i>
Insurance Premiums Tax .....	54:16-1 <i>et seq.</i> 54:16A-1 <i>et seq.</i> 54:17-4 <i>et seq.</i> 54:18A-1 <i>et seq.</i>	Solid Waste Importation Tax .....	13:1E-1 <i>et seq.</i>
Landfill Closure And Contingency Tax .....	13:1E-100 <i>et seq.</i>	Solid Waste Recycling Tax .....	13:1E-92 <i>et seq.</i>
Litter Control Tax .....	13:1E-92 <i>et seq.</i>	Solid Waste Services Tax .....	13:1E-1 <i>et seq.</i>
Local Property Tax .....	54:4-1 <i>et seq.</i>	Spill Compensation And Control Tax .....	58:10-23.11 <i>et seq.</i>
		Tobacco Products Wholesale Sales and Use Tax .....	54:40B-1 to 14
		Transfer Inheritance And Estate Taxes: Transfer Inheritance .....	54:33-1 <i>et seq.</i>
		Estate .....	54:38-1 <i>et seq.</i>